

STATE OF IOWA
PROPERTY ASSESSMENT APPEAL BOARD

Donald H. Johnson,
Appellant,

v.

Scott County Board of Review,
Appellee.

ORDER

Docket No. 13-82-0938
Parcel No. 720133201

On January 2, 2014, the above-captioned appeal came on for consideration before the Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2) and Iowa Administrative Code rules 701-71.21(1) et al. The Appellant Donald H. Johnson was self-represented and requested his appeal proceed without a hearing. Scott County Attorney Robert Cusack represents the Board of Review. The Appeal Board, having reviewed the record and being fully advised, finds:

Findings of Fact

Donald H. Johnson Trust is the owner of a commercially classified property located at 13515 110th Avenue, Buffalo Township, rural Scott County, Iowa. The property is a 5.620-acre parcel improved with a pole-frame, metal warehouse built in 1991; paving; yard lighting; and chain link fencing. It was assessed at \$258,470 for the January 1, 2013, assessment, allocated as \$132,400 in land value and \$126,070 in improvement value.

Johnson protested to the Board of Review claiming the property was assessed for more than the value authorized by law under Iowa Code section 441.37(1)(a)(2), and asserted the correct total value was \$187,120. The Board of Review reduced the assessment to \$250,470, by lowering the land value to \$124,400 because it is underdeveloped. Johnson then appealed to this Board reasserting his claim.

Johnson's appeal states he has owned the property for twenty years. It is located in the limits of Scott County and the lot is zoned light commercial. He contends the Assessor is using heavy commercial property in the Buffalo city limits as comparable property to assess and value his property. Other than the written statement on his appeal, Johnson provided no additional evidence.

The Board of Review's Certified Record includes what appears to be a comparable sales analysis spreadsheet with ten land sales. The land sales spreadsheets simply shows several land sales, presumably in Scott County, from early 2010 through late 2012, including a calculation of price per acre. Additionally, there is a second spreadsheet that includes six different sales of improved properties that occurred between November 2007 and February 2013 and calculates a price per square foot. None of the sales in either spreadsheet are adjusted for differences, and we do not know which party provided the spreadsheets. Because the spreadsheets are unadjusted and there is no analysis of the information, we give it no consideration.

Conclusion of Law

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A. This Board is an agency and the provisions of the Administrative Procedure Act apply. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review, but considers only those grounds presented to or considered by the Board of Review. §§ 441.37A(3)(a); 441.37A(1)(b). New or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption the assessed value is correct.

§ 441.37A(3)(a). However, the taxpayer has the burden of proof. § 441.21(3). This burden may be shifted; but even if it is not, the taxpayer may still prevail based on a preponderance of the evidence. *Id.*; *Richards v. Hardin Cnty. Bd. of Review*, 393 N.W.2d 148, 151 (Iowa 1986).

In Iowa, property is to be valued at its actual value. Iowa Code § 441.21(1)(a). Actual value is the property's fair and reasonable market value. § 441.21(1)(b). Market value essentially is defined as the value established in an arm's-length sale of the property. *Id.* Sale prices of the property or comparable properties in normal transactions are to be considered in arriving at market value. § 441.21(1)(b). If sales are not available to determine market value then "other factors," such as income and/or cost, may be considered. § 441.21(2). The property's assessed value shall be one hundred percent of its actual value. § 441.21(1)(a).

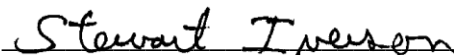
In an appeal alleging the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(a)(2), the taxpayer must show: 1) the assessment is excessive and 2) the subject property's correct value. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). Johnson provided no sales information, appraisal, or other determination of market value to support a claim that the subject property is over assessed.

THE APPEAL BOARD ORDERS the assessment of the property located at is affirmed.

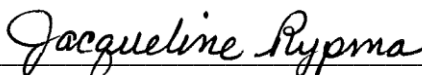
Dated this 31st day of January, 2014.



Karen Oberman, Presiding Officer



Stewart Iverson, Board Chair



Jacqueline Rypma, Board Member

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